

## Internal Revenue Service, Treasury

## § 301.6103(j)(5)-1

authorized. No such officer or employee to whom return information is disclosed pursuant to the provisions of paragraph (b) or (c) shall disclose such return information to any person, other than the taxpayer to whom such return information relates or other officers or employees of such bureau whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) or (c), except in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the Service determines that the Bureau of the Census or the Bureau of Economic Analysis, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the Code or regulations or published procedures thereunder, the Service may take such actions as are deemed necessary to ensure that such requirements are or will be satisfied, including suspension of disclosures of return information otherwise authorized by section 6103 (j)(1) and paragraph (b) or (c) of this section, until the Service determines that such requirements have been or will be satisfied.

(e) *Effective date.* This section is applicable to the Bureau of the Census on November 30, 2000.

(Secs. 6103(j)(1) and (g) and 7805 of the Internal Revenue Code of 1954 (90 Stat. 1678, and 1685, 68A Stat. 917; 26 U.S.C. 6103(j)(1) and (g); 7805))

[T.D. 7724, 45 FR 65562, Oct. 3, 1980, as amended by T.D. 7824, 47 FR 33477, Aug. 2, 1982; T.D. 8118, 51 FR 47017, Dec. 30, 1986; T.D. 8296, 55 FR 11368, Mar. 28, 1990; T.D. 8377, 56 FR 65187, Dec. 16, 1991; T.D. 8811, 64 FR 3632, Jan. 25, 1999; T.D. 8908, 65 FR 71256, Nov. 30, 2000]

### **§ 301.6103(j)(1)-1T Disclosure of return information to officers and employees of the Department of Commerce for certain statistical purposes and related activities (temporary).**

(a) through (b)(2)(iv) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(a) through (b)(2)(iv).

(b)(2)(v) Total Social Security Taxable Earnings;

(vi) Quarters of Social Security coverage.

(b)(3)(i) through (xxii) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(b)(3)(i) through (xxii).

(xxiii) Wages, tips, and other compensation;

(xxiv) Social Security Wages;

(xxv) Deferred wages;

(xxvi) Social Security Tip Income;

(xxvii) Total Social Security Taxable Earnings;

(xxviii) Gross Distributions from Form 1099R.

(b)(4) through (b)(5)(ii) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(b)(4) through (b)(5)(ii).

(b)(5)(iii) From Form W-2, and related forms and schedules—

(A) Social Security Number;

(B) Employer Identification Number;

(C) Wages, tips, and other compensation;

(D) Social Security Wages;

(E) Deferred wages.

(iv) Total Social Security Taxable Earnings.

(v) Quarters of Social Security Coverage.

(b)(6) through (d) [Reserved]. For further guidance, see § 301.6103(j)(1)-1(b)(6) through (d).

(e) *Effective date.* This section is applicable to the Bureau of the Census on February 13, 2001 through February 13, 2004.

[T.D. 8943, 66 FR 9959, Feb. 13, 2001]

### **§ 301.6103(j)(5)-1 Disclosures of return information to officers and employees of the Department of Agriculture for certain statistical purposes and related activities.**

(a) *General rule.* Pursuant to the provisions of section 6103(j)(5) of the Internal Revenue Code and subject to the requirements of paragraph (c) of this section, officers or employees of the Internal Revenue Service (IRS) will disclose return information to officers and employees of the Department of Agriculture to the extent, and for such purposes as may be, provided by paragraph (b) of this section.

(b) *Disclosure of return information to officers and employees of the Department of Agriculture.* (1) Officers or employees of the IRS will disclose the following return information for individuals, partnerships, and corporations with agricultural activity, as determined generally by industry code classification or the filing of returns for such activity, to officers and employees of the

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Department of Agriculture for purposes of, but only to the extent necessary in, structuring, preparing, and conducting, as authorized by chapter 55 of title 7, United States Code, the Census of Agriculture.

(2) From Form 1040/Schedule F—

(i) Taxpayer Identity Information (as defined in section 6103(b)(6) of the Internal Revenue Code);

(ii) Spouse's SSN;

(iii) Annual Accounting Period;

(iv) Principal Business Activity (PBA) Code;

(v) Sales of livestock and produce raised;

(vi) Taxable cooperative distributions;

(vii) Income from custom hire and machine work;

(viii) Gross income;

(ix) Master File Tax (MFT) Code;

(x) Document Locator Number (DLN);

(xi) Cycle Posted;

(xii) Final return indicator; and

(xiii) Part year return indicator.

(3) From Form 943—

(i) Taxpayer Identity Information;

(ii) Annual Accounting Period;

(iii) Total wages subject to Medicare taxes;

(iv) Master File Tax (MFT) Code;

(v) Document Locator Number (DLN);

(vi) Cycle Posted;

(vii) Final return indicator; and

(viii) Part year return indicator.

(4) From Form 1120 series—

(i) Taxpayer Identity Information;

(ii) Annual Accounting Period;

(iii) Gross receipts less returns and allowances;

(iv) PBA Code;

(v) Parent corporation Employer Identification Number, and related Name and PBA Code for entities with agricultural activity;

(vi) Master File Tax (MFT) Code;

(vii) Document Locator Number (DLN);

(viii) Cycle posted;

(ix) Final return indicator;

(x) Part year return indicator; and

(xi) Consolidated return indicator.

(5) From Form 851—

(i) Subsidiary Taxpayer Identity Information;

(ii) Annual Accounting Period;

(iii) Subsidiary PBA Code;

(iv) Parent Taxpayer Identity Information;

(v) Parent PBA Code;

(vi) Master File Tax (MFT) Code;

(vii) Document Locator Number (DLN); and

(viii) Cycle Posted.

(6) From Form 1065 series—

(i) Taxpayer Identity Information;

(ii) Annual Accounting Period;

(iii) PBA Code;

(iv) Gross receipts less returns and allowances;

(v) Net farm profit (loss);

(vi) Master File Tax (MFT) Code;

(vii) Document Locator Number (DLN);

(viii) Cycle Posted;

(ix) Final return indicator; and

(x) Part year return indicator.

(c) *Procedures and restrictions.* (1) Disclosure of return information by officers or employees of the IRS as provided by paragraph (b) of this section shall be made only upon written request designating, by name and title, the officers and employees of the Department of Agriculture to whom such disclosure is authorized, to the Commissioner of Internal Revenue by the Secretary of the Department of Agriculture and describing—

(i) The particular return information to be disclosed;

(ii) The taxable period or date to which such return information relates; and

(iii) The particular purpose for which the return information is to be used.

(2) No such officer or employee to whom return information is disclosed pursuant to the provisions of paragraph (b) of this section shall disclose such return information to any person, other than the taxpayer to whom such return information relates or other officers or employees of the Department of Agriculture whose duties or responsibilities require such disclosure for a purpose described in paragraph (b) of this section, except in a form that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer. If the IRS determines that the Department of Agriculture, or any officer or employee thereof, has failed to, or does not, satisfy the requirements of section 6103(p)(4) of the

Internal Revenue Code or regulations or published procedures thereunder, the IRS may take such actions as are deemed necessary to ensure that such requirements are or shall be satisfied, including suspension of disclosures of return information otherwise authorized by section 6103(j)(5) and paragraph (b) of this section, until the IRS determines that such requirements have been or will be satisfied.

(d) *Effective date.* This section is applicable on July 31, 2001.

[T.D. 8958, 66 FR 39438, July 31, 2001]

**§ 301.6103(k)(6)-1 Disclosure of return information by Internal Revenue officers and employees for investigative purposes.**

(a) *Disclosure of taxpayer identity information and fact of investigation in connection with official duties relating to examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws.* In connection with the performance of official duties relating to any examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws, or in connection with preparation for any proceeding (or investigation which may result in such a proceeding) described in section 6103(h)(2) of the Internal Revenue Code, an officer or employee of the Internal Revenue Service or Office of the Chief Counsel therefor is authorized to disclose taxpayer identity information (as defined in section 6103(b)(6)), the fact that the inquiry pertains to the performance of official duties, and the nature of the official duties in order to obtain necessary information relating to performance of such official duties or where necessary in order to properly accomplish any activity described in subparagraph (6) of paragraph (b) of this section. Disclosure of taxpayer identity information to a person other than the taxpayer to whom such taxpayer identity information relates or such taxpayer's legal representative for the purpose of obtaining such necessary information or otherwise properly accomplishing such activities as authorized by this paragraph should be made, however, only if the necessary information cannot,

under the facts and circumstances of the particular case, otherwise reasonably be obtained in accurate and sufficiently probative form, or in a timely manner, and without impairing the proper performance of the official duties, or if such activities cannot otherwise properly be accomplished without making such disclosure.

(b) *Disclosure of return information in connection with official duties relating to examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws.* In connection with the performance of official duties relating to any examination, collection activity, civil or criminal investigation, enforcement activity, or other offense under the internal revenue laws, an officer or employee of the Service or Office of the Chief Counsel therefor is authorized to disclose return information (as defined in section 6103(b)(2)) in order to obtain necessary information relating to the following—

(1) To establish or verify the correctness or completeness of any return (as defined in section 6103(b)(1) of the Code) or return information;

(2) To determine the responsibility for filing a return, for making a return where none has been made, or for performing such acts as may be required by law concerning such matters;

(3) To establish or verify the liability (or possible liability) of any person, or the liability (or possible liability) at law or in equity of any transferee or fiduciary of any person, for any tax, penalty, interest, fine, forfeiture, or other imposition or offense under the internal revenue laws or the amount thereof to be collected;

(4) To establish or verify misconduct (or possible misconduct) or other activity proscribed by the internal revenue laws;

(5) To obtain the services of persons having special knowledge or technical skills (such as, but not limited to, knowledge of particular facts and circumstances relevant to a correct determination of a liability described in subparagraph (3) of this paragraph or skills relating to handwriting analysis, photographic development, sound recording enhancement, or voice identification) or having recognized expertise